

BEFORE THE
BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Petition for)	Case No. SI-1999-28
Reinstatement of Revoked Certificate)	OAH No. L-1999060448
)	
CHARLES A. HAND)	
622 S. First Street, Suite A)	
Arcadia, CA 91006)	
Certified Public Accountant)	
No. CPA 11719)	
)	
Respondent.)	

DECISION

This matter came on regularly for hearing before a quorum of the Board of Accountancy, of the State of California, on September 17, 1999, at West Los Angeles, California, Richard J. Lopez, Administrative Law Judge of the Office of Administrative Hearings presiding:

Board Members present were: Harry E. Mikkelsen (MIK), CPA, President, Robert E. Badham, Walter F. Finch, PA, Donna McCluskey, CPA, Diane M. Rubin, CPA, Michael S. Schneider, CPA, Secretary/Treasurer, Robert J. Shackleton, CPA, Navid Sharafatian, Esq., Joseph C. Tambe.

Michael Granen, Deputy Attorney General, represented the Attorney General.

Petitioner appeared in person and represented himself.

Documentary and oral evidence and evidence by way of official notice and stipulation was introduced, the matter argued and submitted, and the members of the Board proceeded to consider the matter. The Administrative Law Judge was present during the Board's consideration of the case.

The Board of Accountancy of the State of California, finds determines and orders as follows:

FINDINGS OF FACT

1

By Default Decision and Order of the Board in Case No. AL-98-21, effective August 27, 1998, respondent's license was revoked.

2

The cause giving rise to said revocation, in sum, is as follows: Respondent failed to comply with Board citation no. CT-98-3, (October 23, 1997 a final order of the board), setting forth orders of abatement and corrections and administrative fines. Said conduct was determined to be unprofessional conduct in violation of Board Rule 95, et seq. in conjunction with code section 5100(f).

3

Respondent has timely filed the pending Petition for Reinstatement of Revoked Certificate.

4

Respondent has taken bona fide action in response to the discipline. He has paid the fine imposed by the Board. He has recently completed 128 hours of qualifying continuing education. Respondent displayed candor and cooperation . . . to the Board during the pendency of the petition. He testified with forthrightness and candor at the hearing on the petition and did establish that, presently, he is socially and professionally responsible.

5

By reason of his documented record of rehabilitation, highlighted in Finding 4, restoration of licensure is consistent with the public interest.

DETERMINATION OF ISSUES

Cause does exist pursuant to Government Code section 11522 for the reinstatement of revoked certificate by reason of the whole of the Findings herein.

ORDER

The petition of Charles C. Hand for reinstatement of revoked license is granted subject to the following condition precedent:

Respondent shall complete twenty four (24) hours of accounting and auditing related professional education courses as specified by the Board or its designee prior to reinstatement of his license.

This Decision shall become effective on the 21st day of NOVEMBER, 1999.

IT IS SO ORDERED this 22nd day of OCTOBER, 1999.

BOARD OF ACCOUNTANCY
Department of Consumer Affairs
State of California



HARRY E. (MIK) MIKKELSEN, CPA,
President

RJL:sp

1 DANIEL E. LUNGREN, Attorney General
of the State of California
2 ZAVEN V. SINANIAN,
Deputy Attorney General, SBN 140076
3 Department of Justice
300 South Spring Street, Suite 500
4 Los Angeles, California 90013
Telephone: (213) 897-6015
5 Attorneys for Complainant
6
7

8 **BEFORE THE BOARD OF ACCOUNTANCY**
9 **DEPARTMENT OF CONSUMER AFFAIRS**
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation) Case No. AL-98-21
12 Against:)
13 CHARLES A. HAND, CPA) DEFAULT DECISION AND
622 S. First St., Suite A) ORDER OF THE BOARD
14 Arcadia, CA 91006) [Gov. Code § 11520]
Certified Public Accountant)
15 No. CPA 11719)
16 Respondent.)

17
18 **APPLICABLE STATUTES**

19 1. California Government Code section 11506 provides,
20 in pertinent part:

21 "(b) The respondent shall be entitled to a
22 hearing on the merits if he files a notice of defense,
23 and any such notice shall be deemed a specific denial
24 of all parts of the accusation not expressly admitted.
25 Failure to file such notice shall constitute a waiver
26 of respondent's right to a hearing, but the agency in
27 its discretion may nevertheless grant a hearing."
28

1 2. California Government Code section 11520 provides,
2 in pertinent part:

3 "(a) If the respondent fails to file a notice of
4 defense or to appear at the hearing, the agency may
5 take action based upon the respondent's express
6 admissions or upon other evidence and affidavits may be
7 used as evidence without any notice to respondent; ..."

8 3. The Board of Accountancy, Department of Consumer
9 Affairs ("Board"), is authorized to revoke a Certified Public
10 Accountant License pursuant to section 5100 of the California
11 Business and Professions Code ("Code"), which at all times
12 material herein has provided in pertinent part that "the Board
13 may revoke, suspend or refuse to renew any permit or certificate"
14 issued by the Board for unprofessional conduct, including but not
15 limited to the willful violation of the Accountancy Act or any
16 rule or regulation promulgated by the Board [sec. 5100(f)].

17 4. Code section 125.9 permits the Board to establish,
18 by regulation, a system for the issuance to a licensee of a
19 citation which may contain an order of abatement or an order to
20 pay an administrative fine where the licensee is in violation of
21 the licensing act or any regulation adopted pursuant thereto.
22 Code section 125.9(b)(5) provides in part that the failure of a
23 licensee to pay a fine within 30 days of the date of assessment,
24 unless the citation is being appealed, may result in disciplinary
25 action being taken by the Board.

26 5. The Board's regulations, adopted pursuant to its
27 rulemaking authority and Code section 125.9, and codified in
28

1 Title 16 of the California Code of Regulations, provide, in
2 section 95^{1/}, et seq., for the issuance of citations by the .
3 Executive Officer of the Board. Board Rule 95.4 provides in
4 pertinent part as follows: "When an order of abatement is not
5 contested. . . failure to abate the violation charged within the
6 time specified in the citation shall constitute a violation and
7 failure to comply with the order of abatement...Such failure
8 shall constitute a ground for revocation or suspension of the
9 license or permit."

10 6. Code section 118 provides, in pertinent part:

11 "(b) The suspension, expiration, or forfeiture by
12 operation of law of a license issued by a board in the
13 department, or its suspension, forfeiture, or
14 cancellation by order of the board or by order of a
15 court of law, or its surrender without the written
16 consent of the board, shall not, during any period in
17 which it may be renewed, restored, reissued or
18 reinstated, deprive the board of its authority to
19 institute or continue a disciplinary proceeding against
20 the licensee upon any ground provided by law or to
21 center an order suspending or revoking the license or
22 otherwise taking disciplinary action against the
23 license on any such ground."

24 7. Code section 5070.6 provides, in part, that an
25

26 1. The Board's regulations are codified, e.g., at 16 C.C.R.
27 section 95, and are referred herein as Board Rules, e.g., Board
28 Rule 95.

1 expired license may be renewed, upon compliance with applicable
2 requirements, at any time within five years after its expiration.

3 FINDINGS OF FACT

4 8. Pursuant to its authority under Government Code
5 section 11520, and based on the evidence before it, the Board
6 finds that the following allegations contained in Accusation No.
7 AL-98-21, are true:

8 A. On or about June 19, 1965, the Board issued
9 Certificate No. CPA 11719 (the "Certificate") to Charles A. Hand
10 ("Respondent"). The Certificate is subject to renewal every two
11 years pursuant to Business and Professions Code, Section 5070.6.
12 The applicable renewal period for this certificate is September 1
13 through August 31 of even numbered years. The Board of
14 Accountancy's licensing records were transferred to the
15 Department of Consumer Affairs' centralized computer system in
16 March 1989. As a result, the underlying documentation related to
17 license history prior to that date is unavailable. The
18 computerized records reflect that, in March 1989, certificate
19 number CPA 11719 was in a renewed status, with continuing
20 education ("active").

21 1990-1992 Renewal Period

22 B. The Certificate was expired during the period of
23 September 1, 1990, through September 12, 1990, for the following
24 reasons:

- 25 a) The renewal fee, required by the Business and
26 Professions Code, Section 50705, was not paid;
27 b) Declaration of compliance with continuing
28

1 education regulations was not submitted.

2 The Certificate was renewed effective September 1,
3 1990, through August 31, 1992, upon receipt of the renewal fee
4 and declaration of compliance with the continuing education
5 regulations from Respondent.

6 1992 - 1994 Renewal Period

7 C. The Certificate was expired during the period of
8 September 1, 1992, through August 31, 1994, for the reasons set
9 forth in paragraph B, above.

10 1994 - 1996 Renewal Period

11 D. The Certificate was expired during the period from
12 September 1, 1994, through January 10, 1996, for the reasons set
13 forth in paragraph B, above. The Certificate was renewed
14 effective January 11, 1996, through August 31, 1996, upon receipt
15 of the renewal fee and declaration of compliance with the
16 continuing education regulations from Respondent.

17 1996 - 1998 Renewal Period

18 E. The Certificate expired on September 1, 1996, and
19 is not currently in force and effect.

20 Citation No. CT-98-3

21 9. On or about September 23, 1997, Citation No. CT-
22 98-3 was issued to Respondent. The Citation contained two
23 alleged violations, set forth orders of abatement and correction,
24 proposed administrative fines totaling \$1,500, and established
25 October 23, 1997, as the date on which unless contested, the
26 Citation would become a final order of the Board.

27 10. On or about September 23, 1997, copies of the
28

1 Citation, Statement to Cited Person, Notice of Appeal, and
2 relevant Governmental Code Sections (the "Citation package") were
3 served by both Certified Mail and First Class Mail, by Tamee
4 O'Bryan, an employee of the Board, on Respondent at his address
5 of record with the Board, which address was and is 622 S. First
6 Avenue, Suite A, Arcadia, California 91006.

7 11. In or about October 9, 1997, the green Domestic
8 Return Receipt for the Citation package sent by Certified Mail
9 was returned to the Board by the United States Postal Service
10 reflecting October 6, 1997, as the delivery date; however, there
11 was no "Received by Signature." The above-described service was
12 effective as a matter of law pursuant to the provisions of
13 California Government Code, section 11505(c) and Business and
14 Professions Code, section 124.

15 12. On or about December 4, 1997, a Citation Final
16 Notice was sent to the Respondent by Certified Mail. On or about
17 December 23, 1997, the Citation Final Notice sent by Certified
18 Mail was returned to the Board by the United States Postal
19 Service stamped "Return to Sender."

20 13. Respondent has not complied with the Citation,
21 and, therefore, Respondent's certificate is subject to discipline
22 for unprofessional conduct in violation of Board Rule 95, et seq.
23 in conjunction with Business and Professions Code, section 5100
24 (f).

25 Accusation No. AL-98-21

26 14. On or about June 4, 1998, Complainant Carol B.
27 Sigmann, in her official capacity as Executive Officer of the
28

1 Board, filed Accusation No. AL-98-21 against Respondent. A copy
2 of the Accusation is attached hereto as Exhibit A and
3 incorporated herein.

4 15. On or about June 11, 1998, Eumelia Y. Guzman, an
5 employee of the Office of the Attorney General, sent by certified
6 mail a copy of Accusation No. AL-98-21, Statement of Respondent,
7 Government Code sections 11507.5, 11507.6, 11507.7, the Notice of
8 Defense form, and a Request for Discovery ("the Accusation
9 package"), to Respondent's address of record with the Board which
10 was and is: 622 S. First Street, Suite A, Arcadia, California,
11 91006.

12 16. In or about July 7, 1998, the envelope containing
13 the Accusation package was returned to the Attorney General's
14 Office unopened reflecting three different dates on which the
15 United States Postal Service made attempts to deliver the package
16 to Respondent. After the third "notice," the United Postal
17 Service returned the package to the Attorney General's Office
18 stamped "unclaimed." The above-described service was effective
19 as a matter of law pursuant to the provisions of California
20 Government Code, section 11505(c) and Business and Professions
21 Code, section 124. Accordingly, Respondent failed to file a
22 Notice of Defense within 15 days of the date of service upon him
23 of the Accusation and therefore waived his right to a hearing on
24 the merits of Accusation No. AL-98-21.

1 DETERMINATION OF ISSUES

2 17. Service of the Accusation was effective as a
3 matter of law pursuant to the provisions of Government Code
4 section 11505(c) and Code section 124.

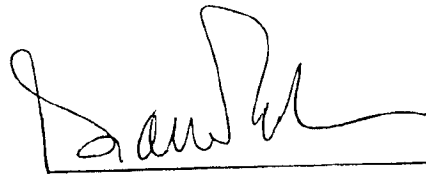
5 18. Respondent's certificate is subject to discipline
6 for unprofessional conduct in violation of Board Rule 95, et seq.
7 in conjunction with Code section 5100(f), by reason of the
8 Findings of Fact numbers 8 through 16, above, and cause for
9 revocation has been established based upon those findings of
10 fact.

ORDER OF THE BOARD OF ACCOUNTANCY

Certified Public Accountant License number CPA 11719, heretofore issued to Respondent Charles A. Hand, CPA, is hereby revoked. An effective date of August 27, 1998 has been assigned to this Order.

Pursuant to California Government Code section 11520, subdivision (b), Respondent is entitled to make any showing by way of mitigation; however, such showing must be made in writing to the Board of Accountancy, 2000 Evergreen Street, Suite 250, Sacramento, California 95815, prior to the effective date of this decision.

Made this 28th day of July 1998.



Board President
For the Board of Accountancy

1 DANIEL E. LUNGREN, Attorney General
of the State of California
2 ZAVEN V. SINANIAN
Deputy Attorney General
3 Department of Justice
300 South Spring Street, Suite 5212
4 Los Angeles CA 90013

5 Attorneys for Complainant

6 BEFORE THE BOARD OF ACCOUNTANCY
7 DEPARTMENT OF CONSUMER AFFAIRS
8 STATE OF CALIFORNIA

9 In the Matter of the Accusation) Case No.: AL-98-21
Against:)
10 CHARLES A. HAND, CPA) A C C U S A T I O N
622 S First Street, Suite A)
11 Arcadia CA 91006)
Certified Public Accountant No.)
12 CPA 24770)

13 Respondent.)
14

15 Complainant Carol B. Sigmann, as cause for disciplinary action,
16 alleges:

17 PARTIES

18 1. Complainant is the Executive Officer of the California
19 Board of Accountancy ("Board") and makes and files this
20 accusation solely in her official capacity.

21 LICENSE INFORMATION

22 2. On or about June 19, 1965, Board Certificate No. CPA
23 11719 (the "Certificate") was issued to CHARLES A. HAND
24 ("Respondent"). The Certificate is subject to renewal every
25 two years pursuant to Business and Professions Code,
26 Section 5070.6. The applicable renewal period for this
27 certificate is September 1 through August 31 of even numbered
28 years. The Board of Accountancy's licensing records were

1 transferred to the Department of Consumer Affairs' centralized
2 computer system in March 1989. As a result, the underlying
3 documentation related to license history prior to that date is
4 unavailable. The computerized records reflect that, in March
5 1989, certificate number CPA 11719 was in a renewed status, with
6 continuing education ("active").

7 1990-1992 Renewal Period

8 3. The Certificate was expired during the period of
9 September 1, 1990, through September 12, 1990, for the following
10 reasons:

- 11 a) The renewal fee, required by the Business and
12 Professions Code, Section 5070.5, was not paid;
13 b) Declaration of compliance with continuing
14 education regulations was not submitted.

15 4. The Certificate was renewed effective September
16 13, 1990, through August 31, 1992, upon receipt of the renewal
17 fee and declaration of compliance with the continuing education
18 regulations from Respondent.

19 1992 - 1994 Renewal Period

20 5. The Certificate was expired during the period of
21 September 1, 1992, through August 31, 1994, for the reasons set
22 forth in paragraph 3 above.

23 //

24 //

25 //

26 //

27 //

28 //

1994 - 1996 Renewal Period

6. The Certificate was expired during the period from September 1, 1994, through January 10, 1996, for the reasons set forth in paragraph 3 above.

7. The Certificate was renewed effective January 11, 1996, through August 31, 1996, upon receipt of the renewal fee and declaration of compliance with the continuing education regulations from Respondent.

1996 - 1998 Renewal Period

8. The Certificate is not currently in force and effect and expired September 1, 1996.

9. No prior charges of unprofessional conduct have been filed against Respondent.

STATUTES AND REGULATIONS

10. At all times material herein, Business and Professions Code, section 5100 has provided in pertinent part that " [a]fter notice and hearing, the [B]oard may revoke, suspend or refuse to renew any permit or certificate" issued by the Board for unprofessional conduct, including but not limited to the willful violation of the Accountancy Act or any rule or regulation promulgated by the Board (Business and Professions Code, section 5100(f)).

11. Business and Professions Code, section 125.9 authorized the Board to establish by regulation a system for the issuance to a licensee of a citation which may contain an order of abatement or an order to pay an administrative fine where the licensee is in violation of the licensing act or any regulation

1 adopted pursuant thereto. Business and Professions Code, section
2 125.9(b)(5) provides in part that the failure of a licensee to
3 pay a fine within 30 days of the date of assessment, unless the
4 citation is being appealed, may result in disciplinary action
5 being taken by the Board.

6 12. California Code of Regulations, section 95.4,
7 adopted by the Board pursuant to its rulemaking authority,
8 provides in pertinent part as follows: "The failure of a
9 licensee to comply with a citation containing an assessment of
10 an administrative fine, an order of correction or abatement or
11 both an administrative fine and an order of correction or
12 abatement after this citation is final . . . shall constitute a
13 ground for revocation or suspension of the license or permit."
14

15 13. Business and Professions Code, section 118(b),
16 provides in pertinent part, the suspension, expiration, or
17 forfeiture by operation of law of a license issued by the Board,
18 or its suspension, forfeiture, or cancellation by order of the
19 Board or by order of a court of law, or its surrender without the
20 written consent of the Board, shall not, during any period in
21 which it may be renewed, restored, reissued, or reinstated,
22 deprive the Board of its authority to institute or continue a
23 disciplinary proceeding against the licensee upon any ground
24 provided by law or to enter an order suspending or revoking the
25 license or otherwise taking disciplinary action against the
26 license on any such ground. Business and Professions Code,
27 section 5070.6 provides, in part, that an expired license may be
28

1 renewed, upon compliance with applicable requirements, at any
2 time within five years after its expiration.

3 CAUSE FOR DISCIPLINE

4 14. Respondent is subject to disciplinary action
5 because he failed to comply with Board Citation No. CT-98-3 (the
6 "Citation") which has become a final order of the Board. A
7 True and Correct copy of the Citation is attached hereto as
8 Exhibit "A" and included herein by reference as though fully
9 set forth. The circumstances are as follows:

10 a. On or about September 23, 1997, Citation No. CT-98-
11 3 was issued to Respondent. The Citation contained two alleged
12 violations, set forth orders of abatement and correction,
13 proposed administrative fines totaling \$1,500, and established
14 October 23, 1997, as the date on which, unless contested, the
15 Citation would become a final order of the Board.

16 b. On or about September 23, 1997, copies of the
17 Citation, Statement to Cited Person, Notice of Appeal, and
18 relevant Governmental Code Sections (the "Citation package")
19 were served by both Certified Mail and First Class Mail, by Tamee
20 O'Bryan, an employee of the Board, on Respondent at his address
21 of record with the Board, which address was and is 622 S. First
22 Avenue, Suite A, Arcadia, California 91006.

23 c. In or about October 9, 1997, the green Domestic
24 Return Receipt for the Citation package sent by Certified Mail
25 was returned to the Board by the United States Postal Service
26 reflecting October 6, 1997, as the delivery date; however, there
27 was no "Received by Signature." The above-described service
28

1 was effective as a matter of law pursuant to the provisions of
2 California Government Code, section 11505(c) and Business and
3 Professions Code, section 124.

4 d. On or about December 4, 1997, a Citation Final
5 Notice was sent to the Respondent by Certified Mail.

6 e. On or about December 23, 1997, the Citation Final
7 Notice sent by Certified Mail was returned to the Board by the
8 United States Postal Service stamped "Return to Sender."

9 f. Respondent has not complied with the Citation, and,
10 therefore, Respondent's certificate is subject to discipline for
11 unprofessional conduct in violation of Board Rule 95 et seq. in
12 conjunction with Business and Professions Code, section 5100 (f).
13

14 PRAYER

15 WHEREFORE, the complainant requests that a hearing
16 be held on the matters herein alleged, and that following said
17 hearing, the Board issue a decision:

18 1. Revoking, suspending or otherwise imposing
19 discipline upon Certified Public Accountant Certificate No.
20 11719 issued to Respondent.

21 2. Taking such other and further action as the Board
22 deems proper.
23

24 DATED: June 4, 1998

25 Carol B. Sigmann
26 Carol B. Sigmann
27 Executive Officer
28 Board of Accountancy
Department of Consumer Affairs
State of California
Complainant



BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3862
(916) 263-3680



Charles A. Hand
Suite A
622 S First Avenue
Arcadia CA 91006

Citation No. CT 98-3
License No. CPA 11719

An investigation has been conducted by the California Board of Accountancy. This citation is hereby issued to you pursuant to the Board of Accountancy's authority under Sections 125.9 and 5100 of the Business and Professions Code and Rule 95 - 95.6 of Title 16, Chapter 1 of the California Code of Regulations (hereinafter "Board Rules") for the violation(s) which were found during the investigation.

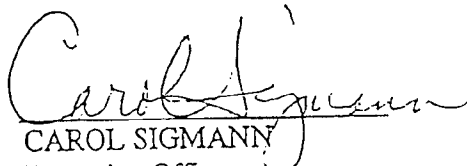
This citation details each violation charged and orders of correction where applicable. IT IS YOUR RESPONSIBILITY TO READ THE ENTIRE CITATION.

Unless contested, this citation shall become a final order of the Board on October 23, 1997, and the administrative fine totaling \$1500 is due on or before October 23, 1997.

Payment of the administrative fine should be made payable to the State Board of Accountancy by cashier's check or money order. Please include the citation number on the payment and on all correspondence.

FAILURE TO RESPOND TO THIS CITATION WILL RESULT IN FURTHER DISCIPLINARY ACTION AGAINST YOUR LICENSE.

September 23, 1997
Date


CAROL SIGMANN
Executive Officer
STATE BOARD OF ACCOUNTANCY

CS:sns:teo

Item No. 1

Section(s)
Violated:

California Code of Regulations - Title 16, Division 1 State Board
of Accountancy Article 12, SECTION 89:

"(a) Upon renewal, a licensee who is required, pursuant to Section 87, to obtain continuing education must provide a written statement, signed under penalty of perjury, certifying that the requisite number of continuing education hours has been obtained.

(b) To receive continuing education credit for attending a continuing education course, the licensee is required to obtain and retain for four years after renewal a certificate of completion or its equivalent signed by the course provider disclosing the following information:

- (1) Name of licensee in attendance
- (2) School, firm or organization conducting course
- (3) Location of course attended
- (4) Title of course or description of content
- (5) Dates of attendance except when the licensee attended a course for academic credit given by a college, university, or other institution of higher learning accredited by an association recognized by the Secretary of the United States Department of Education, in which case the applicant may provide evidence of a grade of pass or "credit" to satisfy this requirement.

(6) Number of hours of actual attendance except when the licensee attended a course for academic credit given by a college, university, or other institution of higher learning accredited by an association recognized by the Secretary of the United States Department of Education, in which case the applicant may provide evidence of a grade of pass or "credit" to satisfy this requirement.

(c) To receive credit as an instructor, discussion leader, or speaker, the licensee is required to retain for four years after renewal the following information:

- (1) School, firm or organization providing course
- (2) Location of course presented
- (3) Title of course or description of content
- (4) Course outline
- (5) Dates of presentation
- (6) Number of hours of actual preparation time and presentation time.

(d) If credit for published articles and books is claimed, the following information must be maintained for four years after renewal:

- (1) Name and address of publisher
- (2) Title of publication
- (3) Brief description
- (4) Date(s) of publication

(5) Copy of publication

(6) Hours claimed

(e) The Board will solicit and verify such information on a test basis. If a licensee is found to have a deficiency, the licensee shall be so notified. Upon request, the licensee may be granted a reasonable period of time in which to correct the deficiency.

(f) A licensee's willful making of any false or misleading statement, in writing, regarding his or her continuing education shall constitute cause for disciplinary action pursuant to section 5100(f) of the Accountancy Act."

**Description
of Violation:**

Charles A. Hand failed to maintain and provide the Board with records confirming his completion of continuing education requirements for the renewal period ended August 31, 1994.

**Order of
Abatement:**

Pay the administrative fine as set forth herein.

**Order of
Correction:**

Provide the Board of Accountancy acceptable documentation within 30 days to support 80 hours of continuing education completed for the renewal period ended August 31, 1994.

**Time to
Correct:**

30 days

**Administrative
Fine:**

\$1000.00

Item No. 2

Section(s)
Violated:

Business and Professions Code, Division 3, Chapter 1, Article 3,
SECTION 5055:

"Any person who has received from the board a certificate of certified public accountant and holds a valid permit to practice under the provisions of this chapter shall be styled and known as a "certified public accountant" and may also use the abbreviation "C.P.A." No other person, except a partnership registered under Sections 5072 and 5073, shall assume or use that title, designation, or abbreviation or any other title, designation, sign, card or device tending to indicate that the person using it is a certified public accountant."

Description
of Violation:

During the period September 1, 1992, through January 10, 1996, Charles A. Hand represented himself as a Certified Public Accountant without a valid permit in violation of Business and Professions Code Section 5055. This representation is evidenced by the use of a personal check designating Charles A. Hand, Certified Public Accountant.

Order of
Abatement:

Pay the administrative fine as set forth in the citation,

and;

Discontinue the use of the title Certified Public Accountant and/or use of the C.P.A. designation in California until C.P.A. license number 11719 is brought to a current status with the appropriate continuing education hours reported.

Order of
Correction:

Submit a renewal application with the appropriate fees and documentation to support continuing education hours for the renewal period ended August 31, 1996,

or;

If it is not your intention to renew CPA license 11719 or it is your intention to renew the license on "inactive" status, please state this intention in writing.

Time to
Correct:

30 days

Administrative
Fine:

\$500.00